

THE NARDAR STOCK MARKET LISTING QUALIFICATIONS DEPARTMENT SSUD BLACKWELL HOAD ROCKVILLE MD 20050

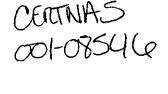


Gary Sundick
Vice President
Listing Qualifications

## By Facsimile and First Class Mail

February 27, 2008

Ms. Cecile Peters
Chief, IT Services
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549





Dear Ms. Peters:

This is to certify that on February 27, 2008 The Nasdaq Stock Market (the "Exchange") received from Syms Corp (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following security:

Common Stock, par value \$0.05 per share

We further certify that the security described above has been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

PROCESSEL

Sincerely,

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FINANCE

